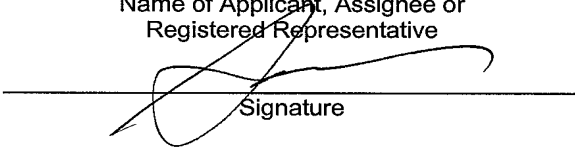


**CERTIFICATE OF ELECTRONIC TRANSMISSION**

I hereby certify that this correspondence is being filed electronically  
with the U.S. Patent and Trademark Office on **May 31, 2006**.

Gustavo Siller, Jr., Reg. No. 32,305

Name of Applicant, Assignee or  
Registered Representative

  
Signature

Our Case No. 9281-4597

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Yoshihiro KANADO et al.

Serial No. 10/616,169

Filing Date: September 9, 2003

For: SOFT MAGNETIC FILM HAVING HIGH  
IMPROVED SATURATED FLUX  
DENSITY, MAGNETIC HEAD USING  
THE SAME, AND MANUFACTURING  
METHOD THEREFORE

)  
)  
) Examiner: Leader, William T.  
)  
) Art Unit: 1742  
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**AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION**

M/S AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office action dated March 27,  
2006. The Claims begin on page 2, and the Remarks begin on page 6.